

**Illinois Department of Revenue
Regulations**

Title 86 Part 429 Section 429 Table of Contents

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 429
MEDICAL CANNABIS CULTIVATION PRIVILEGE TAX LAW

Section	
429.105	Definitions
429.110	Nature and Rate of the Tax
429.115	Registration
429.120	Revocation of Certificate of Registration
429.125	Returns
429.130	Claims and Credit Memoranda
429.135	Books and Records
429.140	Penalties and Interest
429.145	Department's Authority to Administer the Law; Incorporation by Reference

AUTHORITY: Implementing the Medical Cannabis Cultivation Privilege Tax Law and authorized by Section 215 of the Medical Cannabis Cultivation Privilege Tax Law [410 ILCS 130/215].

SOURCE: Adopted at 38 Ill. Reg. 17060, effective July 25, 2014.